

1 **Kevin R. Martin, SBN 176853**
2 kmartin@randicklaw.com
3 **Brian M. O'Dea, SBN 45704**
4 bodea@randicklaw.com
5 **Patrick E. Guevara SBN 202727**
6 pguevara@randicklaw.com
7 **RANDICK O'DEA & TOOLIATOS, LLP**
8 5000 Hopyard Road, Suite 400
9 Pleasanton, California 94588
10 Telephone (925) 460-3700
11 Facsimile (925) 460-0969

7 Attorneys for Defendants, Counter Claimants and Third Party Claimants ROBERT E.
8 ESTUPINIAN, GINNY ESTUPINIAN and MUTUAL VISION, LLC, and Defendants and
9 Third Party Claimants MILLENNIUM REALTY GROUP, VESTA REVERSE 100, LLC,
VESTA CAPITAL ADVISORS, LLC, EDMUNDO ESTUPINIAN, and HAYDEE
ESTUPINIAN

10
11 **UNITED STATES DISTRICT COURT OF CALIFORNIA**
12 **NORTHERN DISTRICT OF CALIFORNIA**
13 **SAN JOSE DIVISION**

14 VESTA STRATEGIES, LLC,
15 Plaintiff,
16 vs.
17 ROBERT E. ESTUPINIAN, GINNY
18 ESTUPINIAN, MUTUAL VISION, LLC
19 MILLENNIUM REALTY GROUP,
20 VESTA REVERSE 100, LLC, VESTA
21 CAPITAL ADVISORS, LLC, CAROL-
ANN TOGNAZZINI, EDMUNDO
ESTUPINIAN, and HAYDEE
ESTUPINIAN,
Defendants.

Case No.: C 07-06216 JW RS

**DECLARATION OF DAVID BUCHANAN
IN SUPPORT OF DEFENDANT ROBERT E.
ESTUPINIAN'S MOTION TO COMPEL
PRODUCTION OF DOCUMENTS**

AND RELATED CROSS-ACTIONS.

24 I, David Buchanan, declare and state:

25 1. I am a certified public accountant duly licensed as such by the State of California,
26 with the accountancy firm of Crawford, Pimentel & Co., Inc.
27 2. I am representing Robert E. Estupinian and his wife Ginny in an examination

1 being conducted by the Internal Revenue Service.

2 3. Mr. Estupinian has represented to me that he is the sole owner of Mutual Vision
3 LLC which owns 49% of Vesta Strategies, LLC, the plaintiff herein.

4 4. The Internal Revenue Service has requested of Mr. Estupinian, as part of the
5 examination, the following documents of Vesta Strategies, LLC:

6 a) 2006 Partnership Returns (form 1065) and all K-1 forms for general and
7 limited partners;

8 b) Schedule of Partners' basis, detailing all contributions, distributions,
9 partner's share of partnership income and loss, liabilities and any adjustment affecting basis from
0 the inception of the partnership to date for each partner; and

11 c) Corroborative documents for all adjustments that affected the partner's
12 basis.

13 5. The Internal Revenue Service agent is scheduled to meet at our offices on
14 May 12, 2008, to conduct this examination.

I declare under penalty of perjury that the foregoing is true and correct.

16 Executed on this 29th day of April, 2008 at San Jose, California.


DAVID BUCHANAN